

**GOVERNMENT OF ANDHRA PRADESH
ABSTRACT**

PUBLIC SERVICES - Commercial Taxes Department - Sri M.Adinaryana Murthy, Commercial Tax Officer, (Retd.) - Committed certain irregularities while working as Commercial Tax Officer, Narasaraopet Circle - Disciplinary proceedings under rule 20 of APCS (CC&A) Rules, 1991 initiated - Enquiry conducted - Disagreement factors communicated - Representation submitted - Show-cause notice - Charge proved - Punishment of 5% cut in pension for two years under rule 9 of A.P. Revised Pension Rules, 1980 - Imposed - Orders - Issued

REVENUE (VIGILANCE- I) DEPARTMENT

G.O.Rt.No. 247

Dated:21 -02-2014.
Read the following :

- 1.From the Commissioner of Commercial Taxes, A.P, Hyderabad, Letter No.VI/1515/2009-2, Dt: 17.02.2010.
- 2.Written statement of defence of Sri M.Adinarayana Murthy, CTO, dt: 29.03.2010.
- 3.CCT,Procs. No. VI/1515/2009, Dt: 1.12.2010.
4. From the Dist. Commr. CT, Warangal Division, Inquiry Report, dt:7.4.2012.
5. CCT, Letter No.VI/1515/2009, Dated: 13.7.2012 addressed to the C.O.
- 6.From Sri M.Adinarayana Murthy, CTO (Retd.), representation, dated: 28.7.2012.
- 7.CCT, Letter No. VI/1515/2009, Dt:8.10.2012.
- 8.CCT, Letter No.VI/1515/2009, Dt:19.2.2013.
- 9.Govt.Memo No.45647/Vig.I(1)/2012-2, Revenue (Vig. I) Department, Dt:26.08.2008.
- 10.From Sri M.Adinarayana Murthy, CTO (Retd.), representation, dated: 05.09.2013.
- 11.Govt.Letter No.45647/Vig.I(1)/2012-4, dated 22-11-2013 and 16-12-2013 addressed to A.P.Public Service Commission, Hyderabad.
- 12.From the Secretary, A.P.Public Service Commission, Letter No. 2182/RT/2/2013, Dated 25-01-2014.

Whereas in the reference 1st cited, the Commissioner, Commercial Taxes, AP, Hyderabad has framed the following article of charges against Sri M.Adinarayana Murthy, Commercial Tax Officer (Retired), for the irregularities committed by him while he was working as Commercial Tax Officer, Narasaraopet Circle :

Charge.I:- That Sri M.Adinarayana Murthy, while working as Commercial Tax Officer, Narasaraopet Circle during the period from 18.08.2006 to 02.08.2009 has irregularly cancelled the Registration Certificate of M/s. Bandi Krishnaiah, Narasaraopet on 31.10.2007 without taking any action to finalise the assessment basing on two "C" Forma bearing Numbers CE/AP-1092106 and 1092107 issued to the dealer. Subsequently verification of the sales extracts of M/s Chennai Petroleum Corporation Limited, Chennai revealed that Bitumen worth about Rs.2 Crores was purchased under the name and style of M/s. Deccan Enterprises using the TIN allotted to M/s. Bandi Krishnaiah who obtained the above referred two "C" Forms and thus he has shown gross negligence to his duties by cancelling the Registration Certificate without taking any action to finalize the assessment based on two "C" Forms issued the dealer.

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Charge.II:- That during the aforesaid period Sri M.Adinarayana Murthy, Commercial Tax Officer, has not selected the case of M/s Bandi Krsihnaiah, Narasaraopet for audit and thorough verification of books of accounts on priority basis as per instructions in CCTs Ref.No.AIII(1)-5/2005, dated 27.10.2005 who was issued with two “C” declaration Forms on 25.02.2006. The Firm M/s. Bandi Krishnaiah was filing Nil returns continuously for the period from Jan 2006 to Sept, 2007 excluding the months of March, 06, August,06, October,2006, Dec,2006, Jan,2007 and Feb 2007 for which no returns were filed and thus Sri M.Adinarayana Murthy, the then Commercial Tax Officer Narasaraopet Circle has shown gross negligence to his duties and cancelled the Registration Certificate without following the circular instructions of the Commissioner (Commercial Taxes), later on based on the available material, his successor CTO completed the assessment of M/s. Bandi Krishnaiah, Narasaraopet for the tax periods from 01/06 to 02/07 to the best of Judgment and raised a demand Rs.36,83,339/-.

Charge.III:- That during the aforesaid period Sri M.Adinarayana Murthy, Commercial Tax Officer, failed to conduct audit this case on priority basis as per the circular instructions in CCTs ref No.AIII(1)-5, dated 27.10.2005 at the right time and failed to finalized the assessment of the dealer basing on two “C” forms issued, and not cancelled the R.C. abruptly the bogus dealer would have been identified and thus the entire fraud and loss of revenue of Rs.36,83,339/- could have been avoided.

2. And where as the reasons submitted by the Charged Officer in his Written Statement of Defence vide reference 2nd read are not convincing, a regular Inquiry has been ordered by appointing the Deputy Commissioner (Commercial Taxes), Warangal Division as Inquiry Authority vide reference 3rd read above to enquiry into the matter. Accordingly, the Inquiring Authority after conducting inquiry had furnished the Enquiry Report vide reference 4th read above holding the Charges-II & III as not proved. In respect of charge-I, the Inquiry Authority has stated that “a lenient view can be taken with regard to the cancellation of the registration certificate without taking the C forms issue”. The findings of the Inquiring Authority with regard to the Charges II and III are deferred and the Commissioner of Commercial Taxes vide reference 5th read above has communicated the disagreement factors to the Charged Officer along with copy of the inquiry report under rule 21 of APCS (CC&A) Rules, 1991 and requested him to submit his representation. Accordingly, the Charged Officer has submitted his representation vide reference 6th read above.

3. And whereas the Commissioner of Commercial Taxes, Hyderabad vide references 7th & 8th read above has furnished the Enquiry Report and informed that the Charged Officer had retired from service on 30-09-2012 on superannuation and requested the Government to take further action in the matter as per rule 9 of A.P. Revised Pension Rules, 1980 as the Government is the competent authority to take action in respect of retired Government Servants.

4. And whereas the Government after careful consideration of the matter, have provisionally decided to impose a punishment of 5% (five percent) cut in the pension for a period of two years on Sri M.Adinarayana Murthy, Commercial Tax Officer, (Commercial Taxes) (Retd.,) under rule 9 of A.P. Revised Pension Rules, 1980 for the irregularity committed by him while working as Commercial Tax Officer, Narasaraopet Circle. Accordingly the above decision has been communicated to the Charged Officer vide reference 9th read above with a direction to submit his representation on the provisional decision. In the reference 10th read above, Sri M.Adinaryana Murthy, Commercial Tax Officer (Retired) has submitted representation re-iterating the contents stated earlier.

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5. Whereas the Government have examined the representation of the Charged Officer and observed that he has not made any valid contentions and his request to drop further action against him is devoid of merits. Therefore, Government have decided to confirm the provisional decision to impose the above penalty of 5% cut in pension for two years against the Charged Officer under rule 9 of A.P. Revised Pension Rules, 1980. Accordingly, vide reference 11th read above, proposal has been sent to the A.P. Public Service Commission for its concurrence. In the reference 12th read above, the Secretary, A.P. Public Service Commission has communicated the consent of the Commission to impose the above penalty against the Charged Officer.

6. Now the Government after careful examination of the matter, hereby impose a punishment of 5% (Five percent) cut in pension for a period of two year on Sri M.Adinaryana Murthy, Commercial Tax Officer (Retd.), (Commercial Taxes) under rule 9 of (2) (b) of A.P. Revised Pension Rules, 1980. Copy of the advice of the A.P. Public Service Commission, dt:25.01.2014 as required under Rule 23 of APCS (CC&A) Rules, 1991 is herewith furnished to the individual.

7. The Commissioner of Commercial Taxes, A.P, Hyderabad shall take necessary further action in the matter, accordingly.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

**S.P.SINGH
PRINCIPAL SECRETARY TO GOVERNMENT**

To
Sri M.Adinaryana Murthy, Commercial Tax Officer (Retired), (w.e)
through the Commissioner of Commercial Taxes, A.P, Hyderabad.
The Commissioner of Commercial Taxes, A.P, Hyderabad.
(with a request to serve the same on the individual and furnish the
dated acknowledgment copy to Govt. for record)
The Secretary, A.P. Public Service Commission, Hyderabad.
The Accountant General, AP, Hyderabad.
The Revenue (CT.I) Department.
PS to Prl. Secretary to Government, Revenue Department.
SF/SC.

//Forwarded :: By Order //

SECTION OFFICER.